

TAX COMMISSION OF MISSOURI

Makes Comprehensive Report In Which a Constitutional Amendment Is Recommended—Pertinent to Ohio

The tax commission of Missouri, in line with other progressive taxation organizations recommends an amendment to the constitution that will permit of the classification of property for taxation and will give local option in taxation. The report follows:

We have been greatly assisted by the report of the commission appointed under the Act of April 17, 1901. We concur in the conclusion of that commission, that no change can be made in our revenue system correcting the existing inequalities without amending the constitution of the state.

In the language of that report: "The legislature is so hedged about and hemmed in by the limitations in the fundamental law of the state, that as the constitution stands, no statutory change can be made in the general taxing system now in force." In other words, the general property tax assessed by both the state and counties and municipalities upon the assessment made by local assessors upon real and personal property is so generally recognized in the state constitution that nothing short of a constitutional change, either by a new constitution or a constitutional amendment, can open the door to the establishment of any other system.

"We are satisfied from careful study of our revenue system that a change is required to remedy existing defects and to secure equality to our citizens in bearing the public burdens of the state. The commission of 1903 reported that the assessments were not uniform in the different counties, and that discriminations were made even in the same county between different kinds of property. Unequal taxation is unjust taxation.

"We all agreed that the first step in any tax reform is the separation of the sources of state and local revenue. This change would not require the exemption of any class of property from taxation. The proposed change may be effected by the submission and adoption of a single constitutional amendment.

"The general features of this separation of the sources of state and local revenues may be briefly summarized. The state would discontinue the levy of a general property tax upon the real and personal property of the state, leaving the assessment and collection of this tax to the counties and municipalities for local purposes. This would make a saving of the large expense incident to the present dual system. It would also dispense with the work of the State Board of Equalization connected with the attempted equalization of assessments of real and personal property among the counties of the state.

"The state would thereafter derive its revenue through its inherent general power of taxation upon general subjects of taxation, as by licenses, corporation taxes, inspection fees and such other forms of taxation as the general assembly may, from time to time, determine.

"The different rates of assessment in the different counties, enforced by the different demands for local revenue, would no longer produce inequality in taxation with reference to the state tax. The remedy proposed is, in our opinion, the only effective remedy. On the other hand, the proposed system would give the people of the counties and cities of the state the largest measure of home rule in the matter of taxation. Each community could fix its own rate of valuation as its local needs may require, without subjecting its citizens to the injustice of being compelled to pay an undue share of state taxation. Furthermore, each locality could adopt, subject to the constitutional requirement of uniformity, such modifications of the general property tax upon real and personal property as would be found most effective and best suited to the needs of that locality. We would thus have home rule in this fundamental function of government, and we believe that this development of home rule in taxation would be in accord with the highest dictates of public policy.

"There is now a certain kind of home rule in taxation, which consists in the variation of the rates of assessment upon property according to the local needs of the community, some counties paying taxes on 70 or 80 per cent of the real value of property, and others only 20 or 30 per cent. The report of the Tax Commission of 1903 says that the reports from the different counties in this matter would be indeed startling, if some of the facts stated therein had not been previously known, and that they showed a condition of affairs that should no longer be permitted to continue, adding: 'It is within the bounds of truth to say that no two counties of the state have the same rule for the assessment of all classes of property, and, generally speaking, there is absolutely no uniformity as to the proportion of the

cash value taken as a basis of the assessed value. Some counties value real estate, so far as our reports show, as low as 30 per cent of its selling price, while others have a 90 per cent basis. Some assess real estate at 33 1/2 per cent, and tangible personal property at 50 per cent. The commission concluded that there was an absolute want of equality in taxation in the state.

"This inequality can not be remedied by the State Board of Equalization, for the obvious reason that the high rate of assessment in certain counties, including the city of St. Louis, is enforced by the pressing demand for revenue for local requirements. The board can not raise the assessments of the counties which make a low valuation, as that would be imposing an unnecessary burden upon those communities, and on the other hand, it can not reduce the assessment of those counties which make a high valuation without depriving them of the means required for their own pressing public wants.

"We see no remedy for this existing inequality and resulting injustice, except in the separation of the sources of state and local revenue. We regard this separation of state and local revenues as a basis of any fundamental reform of the taxing system of Missouri.

"Under the plan proposed, the state would retain all its inherent powers of taxation, except as to the general property tax upon real and personal property, which would be assessed and collected by the counties and cities for local purposes. The different forms in which this general taxing power of the state may be exercised are well known. The state now levies a tax upon insurance companies, dramsshops, express companies, sundry corporations, license and inspection taxes, and a collateral inheritance tax. What other forms of taxation may be adopted will be for the General Assembly, in its discretion, to determine. The system proposed requires no change in the existing limitations upon the tax rates of the counties, cities and school districts of the state.

"The change recommended requires no modification of the methods of assessing the property of railroads and other public service corporations by the State Board of Equalization. That system is statutory and its continuance or modification is subject to the control of the General Assembly. Should the present system be continued, whereby the assessed valuation made by the state board is apportioned to the counties, the General Assembly should continue the present state tax upon such valuation and provide for its direct payment into the state treasury."

THE MISSOURI AMENDMENT

The resolution to amend the Missouri constitution contains these four paragraphs:

The general assembly shall separate the sources of state and local (that is, county, school and municipal) revenue and establish local option for the counties and municipalities of the state in the selection of the subjects of taxation.

The separation of the sources of state and local revenues, and the establishment of local option and home rule in taxation, shall be effected by the discontinuance of the levy of a general property tax upon the real and personal property of the state by the general assembly from and after the first day of January, 1909, and the revenue required for all state purposes shall thereafter be secured either by the exercise by the general assembly of its power of taxation upon the subjects of taxation other than by the general property tax upon the real and personal property of the state, or by apportionment to the counties of the state and the city of St. Louis, of so much of the revenues required for state purposes as may be in excess of the revenue of the state derived from other sources of revenue, such apportionment to be made by the state board of equalization in the manner provided by the general assembly.

Upon the discontinuance of the levy by the general assembly of the general property tax for state purposes upon the real and personal property of the state, that is to say, after January 1, 1909, the counties and cities of the state may subject to taxation for local purposes the real and personal property within their jurisdiction, and may exempt any class of property within such jurisdiction from taxation, either wholly or by reduction of the rate of taxation thereon: Provided, that any taxation or exemption from taxation made in any county or city shall be uniform upon the same class of subjects within such territory. The taxation for school purposes within such county or city, by whatever authority levied, shall be made according to the plan of taxation adopted in the county wherein such school district is located, wholly or in incorporated city.

Ohio Central Lines Bulletin.

Columbus Excursion

Excursion rates to Columbus via T. & O. C. Ry. Sunday, May 10.

Excellent Dining Service

Our Cafe Dining Service operating on trains between Toledo, Findlay, Columbus, Athens, Gallipolis and Charleston is excellent. Meals enroute a la carte. Prices reasonable. Try it.

LOW Excursion Rates TO THE Jamestown Exposition

The Ohio Central offers you the best route to the Exposition. It is the shortest, quickest, most historic, most scenic, most attractive and most convenient, hence altogether the BEST. Low excursion rates every day and special low rate ten day tickets every Tuesday.

THROUGH TRAIN SERVICE

Commencing Sunday, June 10th, solid through trains daily, without change of cars landing you right at the Exposition. Write me for full particulars.

MOULTON HOOK, Gen. Pass. Agt Toledo, Ohio

A MILLION PEOPLE

Visited Cedar Point, Ohio's Great Summer Resort.

From statistics prepared by the government, the information is now available that more people were carried on the steamboats from Sandusky to Cedar Point last year than any other line in the United States. More than a million people visited Cedar Point last year and this year every indication points to the fact that the number will be largely increased. To meet the demand of increased travel another splendid passenger steamer with a capacity of nearly 2,000 persons has been added to the other fine boats of the Cedar Point line, and as a consequence a twenty minute schedule will be in effect between Sandusky and the Point this summer.

Cedar Point will open for the regular season of 1907, Saturday, June 8. A large amount of money has been expended by the management in permanent improvements since last season, and as a consequence Ohio's famous resort will be much more attractive than ever. New buildings have been erected, additional hotel facilities provided, the grounds and parks beautified by the planting of thousands of specimens of rare shrubs, plants and flowers, new walks laid out and old ones extended, and in fact everything that fancy could suggest or money procure, that would in any way enhance the beauty and completeness of this great resort has been done.

One of the features this year will be the famous augmented Cedar Point Military Band and orchestra, which will discourse sweet music continuously, day and night. The amusement section has been enlarged by the addition of many new foreign novelties and all of the latest new American pleasure devices. Among the many features to be found only at Cedar Point are: Area ten square miles; seven miles most perfect bathing beach in the world; beautiful parks; great tracts of virgin forest; three miles of scenic lagoons; colossal buildings; complete convention halls; famous board walk; largest pavilions in the world; largest hotels on the Great Lakes; vast eating facilities; gorgeous color scheme and illuminations; 1,000 room bathing pavilion; largest dance hall in America; scenic rambles; fine concert bands and orchestras; pure water; perpetual breeze; cozy cottages; rowing, sailing, fishing all of the latest amusement devices.

A beautiful illustrated souvenir of Cedar Point has just been issued in colors, and will be sent postage paid, free on request, by addressing G. A. Boeckling, Sandusky, Ohio.

"Our purpose is to make Ohio the Best State in the Union in which to earn a living, operate a business and own property."—Taxation Platform of the Ohio State Board of Commerce.

Convalescents need a large amount of nourishment in easily digested form.

Scott's Emulsion is powerful nourishment—highly concentrated.

It makes bone, blood and muscle without putting any tax on the digestion.

ALL DRUGGISTS; 50c. AND \$1.00.

FAIRIES IN IRELAND.

A Boatman's Story of the Antics of the Little People.

Here is a modern fairy story from Ireland: "One day about twenty years ago," writes a correspondent, "I was fishing from a boat on Lough Derg. I inquired of my boatmen if they had ever seen fairies. At first, fearing to be laughed at, they scouted the idea, but one of them told the following:

"On a Sunday he was returning after mass and stood with a friend named Sullivan on the bridge of Killaloe. Looking toward a potato field on the slope of the rising ground to the east of the town, a field which he was able to point out from the boat, he saw issuing from the liss a troop of 'little people,' one being distinctly taller than the rest. At first they seemed rather blurred, then took distinct shapes and began to play the national game of hurley among the bare potato rigs. He called Sullivan's attention to them, but for some time his friend could not see them, then said he could, and they watched the game together for a time. Then the sun went in, and the fairies, moving toward the liss, as if returning to it, vanished. Lisses are rough places, sometimes hillocks, sometimes depressions, often bushy, but never cultivated. I have been told they are left as doorways for the fairies when visiting the earth's surface."—Chicago News.

Cures baby's croup, Willie's daily cuts and bruises, mama's sore throat, grandma's lameness—Dr. Thomas' Electric Oil—the great household remedy.

Labor.

The doctrine of the farm is merely this, that every man ought to stand in primary relations with the work of the world; ought to do it himself and not to suffer the accident of his having a purse in his pocket, or his having been bred to some dishonorable or injurious craft, to sever him from those duties and for this reason, that labor is God's education; that he only is a sincere learner, he only can become master who learns the secret of labor and who by real cunning efforts from nature its seer—Emerson

For the Children

To succeed these days you must have plenty of grit, courage, strength. How is it with the children? Are they thin, pale, delicate? Do not forget Ayer's Sarsaparilla. You know it makes the blood pure and rich, and builds up the general health in every way.

The children cannot possibly have good health unless the bowels are in proper condition. Correct any constipation by giving small laxative doses of Ayer's Pure All-vegetable sugar-coated pills.

Made by J. C. Ayer & Co., Lowell, Mass. Also manufacturers of HAIR VIGOR, AGUE CURE, CHERRY PECTORAL.

We have no secret! We publish the formulas of all our medicines.

Accounting For It. "Mamma," asked little Emerson Osgoodson, "who translated the Bible?" "The accepted version of it, my dear," answered her mother, "is the work of learned Englishmen." "Englishmen! Then that is why there is no Epistle to the Bostonians!"—Exchange.

\$100 REWARD \$100.

The readers of this paper will be pleased to learn that there is at least one dreaded disease that science has been able to cure in all its stages, and that is Catarrh. Hall's Catarrh Cure is the only positive cure now known to the medical fraternity. Catarrh being a constitutional disease, requires a constitutional treatment. Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system, thereby destroying the foundation of the disease, and giving the patient strength by building up the constitution and assisting nature in doing its work. The proprietors have so much faith in its curative powers, that they offer One Hundred Dollars for any case that it fails to cure. Send for list of testimonials.

Address F. J. CHENEY & CO, Toledo, Ohio.

Sold by all druggists, 75c. Take Hall's Family Pills for constipation.

Putting Off. How mankind defers from day to day the best it can do and the most beautiful things it can enjoy without thinking that every day may be the last one and that lost time is lost eternally.

There is no witness so terrible, no accuser so powerful, as conscience.—Polybius.

Toledo, Bowling Green & Southern Traction Co. Time Card.

South Bound—All cars leave Maumee at 41 minutes after the hour, arriving at Ft. Meigs 44 minutes after the hour, arriving at Bowling Green 12 minutes after.

North Bound—All cars leave Bowling Green 12 minutes before the hour, arrive at Ft. Meigs 16 minutes after the hour and at Maumee 19 minutes after.

TO AND FROM BOWLING GREEN.

By the following schedule it will be seen that passengers should take the car leaving the Y on the even hour to connect with the car coming from B. G., and in going to B. G., take the car leaving the Y 35 minutes after the hour:

P'Burg	Y	from B.G.	P'Burg	Y	to B.G.
6:00	6:12	6:26	6:47		
7:00	7:12	7:26	7:47		
8:00	8:12	8:26	8:47		
9:00	9:12	9:26	9:47		
10:00	10:12	10:26	10:47		
11:00	11:12	11:26	11:47		
12:00	12:12	12:26	12:47		
1:00	1:12	1:26	1:47		
2:00	2:12	2:26	2:47		
3:00	3:12	3:26	3:47		
4:00	4:12	4:26	4:47		
5:00	5:12	5:26	5:47		
6:00	6:12	6:26	6:47		
7:00	7:12	7:26	7:47		
8:00	8:12	8:26	8:47		
9:00	9:12	9:26	9:47		

*Saturday nights only.

TOLEDO URBAN & INTERURBAN RAILWAY.

TOLEDO DAYTON LIMITED.

Cars stop only at Toledo, Maumee, Bowling Green, Portage, Cuyahoga, North Baltimore, Mortimer, Findlay, Bluffton, Lima, Wapakoneta, Sidney, Piqua, Troy, Tippicanoe and Dayton.

Leave Toledo—7:25, 9:25, 11:25, 1:25, 3:25, 5:25, 7:25, 9:25.
Leave Maumee, south—7:56, 9:56, 11:56, 1:56, 3:56, 5:56, 7:56, 9:56.
Leave Bowling Green, south—8:18, 10:18, 12:18, 2:18, 4:18, 6:18, 8:18, 10:18.
Leave Bowling Green, north—6:16, 8:16, 10:16, 12:16, 2:16, 4:16, 6:16, 8:16, 10:16.

The Toledo & Maumee Valley Ry. Co.

Leaving Toledo	Leaving Toledo	Leaving Toledo	Leaving Toledo	Leaving Toledo	Leaving Toledo
6:00	6:12	6:26	6:47	6:59	7:11
7:00	7:12	7:26	7:47	7:59	8:11
8:00	8:12	8:26	8:47	8:59	9:11
9:00	9:12	9:26	9:47	9:59	10:11
10:00	10:12	10:26	10:47	10:59	11:11
11:00	11:12	11:26	11:47	11:59	12:11
12:00	12:12	12:26	12:47	12:59	1:11
1:00	1:12	1:26	1:47	1:59	2:11
2:00	2:12	2:26	2:47	2:59	3:11
3:00	3:12	3:26	3:47	3:59	4:11
4:00	4:12	4:26	4:47	4:59	5:11
5:00	5:12	5:26	5:47	5:59	6:11
6:00	6:12	6:26	6:47	6:59	7:11
7:00	7:12	7:26	7:47	7:59	8:11
8:00	8:12	8:26	8:47	8:59	9:11
9:00	9:12	9:26	9:47	9:59	10:11
10:00	10:12	10:26	10:47	10:59	11:11
11:00	11:12	11:26	11:47	11:59	12:11
12:00	12:12	12:26	12:47	12:59	1:11

*Trains do not run on Sunday.

*Trains Perryburg only.

Freight car leaves Perryburg 6:00 a. m. and 12:30 p. m. for Toledo.

Leaves Toledo 9:00 a. m. and 2:00 p. m.



There are more McCall Patterns sold in the United States than any other make of patterns. This is an account of their style, accuracy and simplicity. McCall's Magazine (The Queen of Fashion) has more subscribers than any other Ladies' Magazine. One year's subscription (12 issues) only 50 cents. Learn to sew, 5 cents. Every subscriber gets a McCall Fashion Free.

Lady Agents Wanted. Make money at home by selling McCall's Patterns. Send for free catalogues of McCall's Patterns and McCall's Magazine (showing complete list of patterns) to THE McCALL CO., New York.



INCREASE THE VALUE OF YOUR PROPERTY

Mark the contrast caused by PAINT. Observe the barns in your own County. On one side you see a dreary, dilapidated, "scabby" weather-beaten, run down, unpainted structure; on the other, a barn that PAINT has made bright and handsome; enduring, well preserved and prosperous looking—a barn that reflects the foresight of its owner.

PITKIN'S BARN PAINT is long-lasting and low-priced—only 85c per gallon. It is ready to use; fine, smooth, uniform, bright and fast color. It is guaranteed to stand five years of weather-wear under any circumstances, but wear even longer if put on under proper conditions.

FREE We know that a man progressive enough to read a farm journal knows the folly of neglecting his property and realizes the value of GOOD PAINT. We want to send you a free trial can at our expense. Write for it today to the pioneer paint-makers of the West, and for color cards and information all intending painters should know. We want to hear from you. It is very likely that your dealer now handles PITKIN'S BARN PAINT, so you can get his guarantee in addition to ours, and you'll have to pay for Paint only once in the coming five years.

GEO. W. PITKIN CO., Rural Dept. Y 1 Chicago, Ill. Originators of Ready-to-Use Barn Paint.

LEGAL NOTICE.

Maud Ewing, Plff., vs. Richard W. Ewing, Deft.

In the Court of Common Pleas of Wood Co. Ohio.
Richard W. Ewing, whose place of residence is unknown, will take notice that on the 20th day of April, 1907, the above named plaintiff filed a petition in the Court of Common Pleas of Wood Co., Ohio, asking that her pretended marriage with said defendant be set aside and that she be restored to her maiden name.
MAUD EWING
By CAMPBELL & APEL, Her Attys

NOTICE OF APPOINTMENT

Estate of Charles L. Koch, deceased.
The undersigned has been appointed and qualified as Administrator of the estate of Charles L. Koch late of Wood county, Ohio, deceased.
Dated this 6th day of May, A. D. 1907.
NORMAN L. HANSON,
Perryburg, Ohio

100

KILL THE COUGH AND CURE THE LUNGS

WITH **Dr. King's New Discovery**

FOR CONSUMPTION, COUGHS and COLDS

Price 50c & \$1.00 Free Trial.

Surest and Quickest Cure for all THROAT and LUNG TROUBLES, or MONEY BACK.

CONNECTING **Cleveland and Buffalo** WHILE YOU SLEEP

One High Line Erie

The Twin Flyers of the Lakes

"CITY OF ERIE" "CITY OF BUFFALO"

Both together being, in all respects the finest and fastest that are being run in the interest of the traveling public in the United States.

TIME CARD - DAILY INCLUDING SUNDAY

LEAVE CLEVELAND 8 P. M. BUFFALO 6:30 A. M. BUFFALO 8 P. M. CLEVELAND 8:30 A. M.

Connections made at Buffalo with trains for all Eastern and Canadian points; at Cleveland for Toledo, Detroit and all points West and Southwest.

Tickets reading over L. S. & M. S. Ry. or N. Y. & E. R. R. will be accepted on this Company's Steamers without extra charge.

Special Low Rates Cleveland to Niagara Falls every Saturday also Buffalo to Cleveland.

Ask Ticket Agents for tickets via C. & B. or send four cents for illustrated pamphlet.

The Cleveland & Buffalo Transportation Co.
W. F. Herman, G. P. A., Cleveland.

We promptly obtain U. S. and Foreign

PATENTS

Send model, sketch or photo of invention for free report on patentability. For free book, how to secure TRADE-MARKS, write to

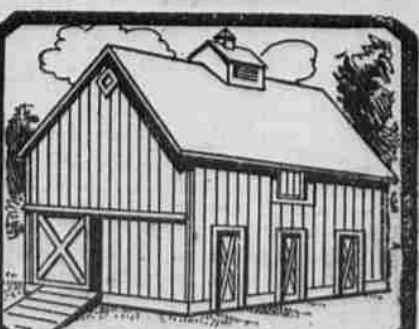
CASNOW & CO.

OPPOSITE U. S. PATENT OFFICE, WASHINGTON, D. C.

PERFECTION BLUE FLAME OIL STOVE

If your dealer don't handle it, write to THE STANDARD OIL COMPANY

SAFE CONVENIENT ECONOMICAL



INCREASE THE VALUE OF YOUR PROPERTY

Mark the contrast caused by PAINT. Observe the barns in your own County. On one side you see a dreary, dilapidated, "scabby" weather-beaten, run down, unpainted structure; on the other, a barn that PAINT has made bright and handsome; enduring, well preserved and prosperous looking—a barn that reflects the foresight of its owner.

PITKIN'S BARN PAINT is long-lasting and low-priced—only 85c per gallon. It is ready to use; fine, smooth, uniform, bright and fast color. It is guaranteed to stand five years of weather-wear under any circumstances, but wear even longer if put on under proper conditions.

FREE We know that a man progressive enough to read a farm journal knows the folly of neglecting his property and realizes the value of GOOD PAINT. We want to send you a free trial can at our expense. Write for it today to the pioneer paint-makers of the West, and for color cards and information all intending painters should know. We want to hear from you. It is very likely that your dealer now handles PITKIN'S BARN PAINT, so you can get his guarantee in addition to ours, and you'll have to pay for Paint only once in the coming five years.

GEO. W. PITKIN CO., Rural Dept. Y 1 Chicago, Ill. Originators of Ready-to-Use Barn Paint.

